

K&L GATES

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Electronically Filed

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Honorable Lewis A. Kaplan,
United States District Judge
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street
New York, NY 10007

**Re: In Re: Customs And Tax Administration Of The Kingdom Of Denmark
(Skatteforvaltningen) Tax Refund Scheme Litigation, Docket Number 18-md-2865;
Related Actions: 18-cv-05053, 18-cv-09797, 18-cv-09836, 18-cv-09837, 18-cv-
09838, 18-cv-09839, 18-cv-09840, 18-cv-09841, 18-cv-10100**

Dear Judge Kaplan,

Defendants/Third-Party Plaintiffs in the above-referenced related-actions, (i) Acer Investment Group, LLC, (ii) Darren Wittwer, and (iii) Elaina M. Crema, as personal representative of the Estate of Robert V. Crema, have filed Amended Third-Party Complaints pursuant to the Court's Order dated May 23, 2024 (Doc. No. 1017).

Pretrial Order No. 4, dated October 10, 2018, requires all filings to be made in the master docket (18-md-2865) and "spread" to the action(s) it relates to; however, filing the amended third-party pleadings in the master docket would not allow the filing to be "spread" to the appropriate related action. To ensure that the Amended Third-Party Complaints are reflected in each related action, counsel filed the Amended Third-Party Complaints in their respective dockets.

In an effort to comply with the Court's Pretrial Order No. 4, I am filing this letter in the master docket and attaching the following Amended Third-Party Complaints:

1. Acer Investment Group LLC's First Amended Third-Party Complaint and Jury Demand [filed in 18-cv-05053, 18-cv-09797, 18-cv-09836, 18-cv-09837, 18-cv-09838, 18-cv-09839, 18-cv-09840, 18-cv-09841, 18-cv-101001];
2. First Amended Third-Party Complaint and Jury Demand of Elaina M. Crema, as personal representative of the Estate of Robert V. Crema [filed in 18-cv-09841]; and

3. Darren Wittwer's First Amended Third-Party Complaint and Jury Demand [filed in 18-cv-09797].

Respectfully submitted,

/s/ Brandon R. Dillman

Brandon R. Dillman